



interview
tips

Persons Not Eligible for the Standard Deduction Interview Tips

Certain taxpayer situations do not qualify for the standard deduction. These interview tips will assist you in determining if the taxpayer's standard deduction is zero or if they should itemize their deductions.

step

1

Is your filing status married filing separately?

If **YES**, go to Step 2.

If **NO**, go to Step 3.

step

2

Is your spouse itemizing deductions?

If **YES**, go to Conclusion 2.

If **NO**, go to Step 3.

step

3

Are you a dual status alien or a nonresident alien?

If **YES**, go to Conclusion 2.

If **NO**, go to Conclusion 1.

Conclusion 1: Based on the information provided, you may take either the standard or itemized deduction.

Conclusion 2: Based on the information provided, you generally do not qualify for the standard deduction. See Publication 519, U.S. Tax Guide for Aliens, for more information